

**TOWN OF AVON  
BUDGET SUMMARY  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2016/2017**

**DESCRIPTION**

Special Revenue Funds are used to account for all revenue and expenditure sources authorized by a legislative body to be used for a specific purpose. The annual operating budgets for the Special Revenue Fund types, for which a budget is adopted, are prepared on a basis consistent with generally accepted accounting principles. A consolidated statement of revenues for Special Revenue Funds is provided below; a consolidated statement of expenditures is on Page N. 3. Detailed estimated revenues and appropriation (expenditures) by fund are presented following this page.

**TOWN OF AVON  
BUDGET SUMMARY  
SPECIAL REVENUE FUNDS  
FISCAL YEAR: 2016/2017**

FUND NAME	FUND #	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/2017	2016/2017	2016/2017	2016/2017
					REQUESTED	RECOMMENDED	DOLLAR	PERCENT
					TOWN MANAGER	TOWN COUNCIL	2016/2017 ADOPTED	INCREASE/ (DECREASE)
TOWN:								
Forest Prk. & Open Space Mgt.	04	\$7,802	\$10,000	\$10,000	\$10,000		\$0	0%
Police Special Services	07	\$113,414	\$17,474	\$17,474	\$17,452		(\$22)	-0.13%
Town Aid Road	08	\$311,737	\$113,809	\$113,809	\$312,344		\$198,535	174.45%
Recreational Activities	09	\$328,383	\$340,393	\$340,393	\$361,236		\$20,843	6.12%
Loc. Capital/Improv. Program	11	\$108,884	\$108,969	\$108,969	\$108,884		(\$85)	0%
TOTAL TOWN		\$870,220	\$590,645	\$590,645	\$809,916		\$219,271	37.12%
SEWERS:								
Sewer Fund	05	\$2,076,394	\$2,782,071	\$2,782,071	\$3,044,682		\$262,611	9.44%
BOARD OF EDUCATION:								
St. & Fed. Pre-Paid Grants	13	\$1,169,470	\$1,146,944	\$1,146,944	\$925,386		(\$221,558)	-19.32%
School Cafeteria	14	\$992,430	\$1,119,209	\$1,119,209	\$1,050,316		(\$68,893)	-6.16%
Use of School Facilities	15	\$54,398	\$56,500	\$56,500	\$54,000		(\$2,500)	-4.42%
TOTAL BOARD OF EDUCATION		\$2,216,298	\$2,322,653	\$2,322,653	\$2,029,702		(\$292,951)	-12.61%
TOTAL REVENUES		\$5,162,912	\$5,695,369	\$5,695,369	\$5,884,300		\$188,931	3.32%

**TOWN OF AVON  
BUDGET SUMMARY  
SPECIAL REVENUE FUNDS  
FISCAL YEAR: 2016/2017**

SPECIAL REVENUE FUNDS BY REVENUE CLASSIFICATION	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/2017 REQUESTED TOWN MANAGER	2016/2017 RECOMMENDED TOWN COUNCIL	2016/2017 ADOPTED	2016/2017 DOLLAR INCREASE/ (DECREASE)	2016/2017 PERCENT INCREASE/ -DECREASE
<b>TAXES AND ASSESSMENTS:</b>								
Sewer Assessments - Fund#5	\$54,055	\$60,665	\$60,665	\$50,000			(\$10,665)	-17.58%
<b>LICENSES, FEES, PERMITS:</b>								
Sewer Permits & Inspection Fees - Fund#5	\$9,795	\$6,000	\$6,000	\$4,500			(\$1,500)	-25.00%
<b>INTERGOVERNMENTAL</b>								
<b>STATE GRANTS-IN-AID:</b>								
Title II Part A Teachers - Fund #13	\$33,466	\$33,466	\$33,466	\$32,000			(\$1,466)	-4.38%
BOE Open Choice - Fund #13	\$50,000	\$0	\$0	\$0				
Avon Education Foundation - Fund #13	\$0	\$0	\$0	\$0			\$0	0.00%
Adult Education Cooperative - Fund #13	\$2,028	\$1,987	\$1,987	\$2,010			\$23	1.16%
IDEA 611 Part B - Fund #13	\$474,420	\$523,000	\$523,000	\$523,000			\$0	0.00%
Inmigrant Grant - Fund #13	\$0	\$21,515	\$21,515	\$0			(\$21,515)	0.00%
Title I Improving Basic Programs - Fund #13	\$207,952	\$218,000	\$218,000	\$120,000			(\$98,000)	-44.95%
PreSchool-IDEA 619 - Fund#13	\$25,708	\$75,537	\$75,537	\$15,537			(\$60,000)	-79.43%
Carl Perkins - Fund#13	\$0	\$24,114	\$24,114	\$24,114			\$0	0.00%
SHEP Settlement - Fund#13	\$301,550	\$191,325	\$191,325	\$201,550			\$10,225	5.34%
BOE Education Program Grants- Fund#13	\$74,346	\$58,000	\$58,000	\$7,175			(\$50,825)	-87.63%
Sewers - Fund #5	\$18,358	\$0	\$0	\$0			\$0	0.00%
Town Aid Road Fund - Fund#8	\$311,737	\$113,809	\$113,809	\$312,344			\$198,535	174.45%
Cafeteria-BOE - Fund#14	\$152,579	\$166,647	\$166,647	\$166,977			\$330	0.20%
LOCIP - Fund #11	\$108,884	\$108,969	\$108,969	\$108,884			(\$85)	-0.08%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$1,761,028</b>	<b>\$1,536,369</b>	<b>\$1,536,369</b>	<b>\$1,513,591</b>			<b>(\$22,778)</b>	<b>-1.48%</b>
<b>CHARGES FOR CURRENT SERVICES:</b>								
<b>PUBLIC SAFETY:</b>								
Police Services - Fund#7	\$113,414	\$17,474	\$17,474	\$17,452			(\$22)	-0.13%
<b>PUBLIC WORKS:</b>								
Sewer Use Charges - Fund#5	\$1,782,846	\$1,777,306	\$1,777,306	\$1,800,000			\$22,694	1.28%
Sewer Connection Charges - Fund#5	\$192,172	\$100,000	\$100,000	\$150,000			\$50,000	50.00%
<b>RECREATION &amp; PARKS:</b>								
Fees: Reimbursable - Fund #9	\$260,071	\$271,138	\$271,138	\$293,503			\$22,365	8.25%
Senior Rec. Activities - Fund #9	\$22,946	\$10,640	\$10,640	\$19,190			\$8,550	80.36%
Maintenance Fees- Fund #9	\$44,566	\$58,615	\$58,615	\$48,543			(\$10,072)	-17.18%
<b>EDUCATION:</b>								
BOE Cafeteria Sales - Fund#14	\$839,851	\$952,562	\$952,562	\$883,339			(\$69,223)	-7.27%
BOE Use of School Facilities - Fund#15	\$54,398	\$56,500	\$56,500	\$54,000			(\$2,500)	-4.42%
<b>TOTAL CHARGES FOR CURRENT SERVICES:</b>	<b>\$3,310,264</b>	<b>\$3,244,235</b>	<b>\$3,244,235</b>	<b>\$3,266,027</b>			<b>\$21,792</b>	<b>0.67%</b>
<b>OTHER LOCAL REVENUE:</b>								
Sewer Use - Interest & Liens - Fund#5	\$19,168	\$18,000	\$18,000	\$15,000			(\$3,000)	-16.67%
Sewer Assessments - Interest & Liens - Fund#5	\$0	\$100	\$100	\$100			\$0	0.00%
Donations & Grants, Private Source - Fund#9	\$800	\$0	\$0	\$0			\$0	0.00%
Timber Sale - Fund #4	\$0	\$0	\$0	\$10,000			\$10,000	100.00%
<b>TOTAL OTHER LOCAL REVENUE:</b>	<b>\$19,968</b>	<b>\$18,100</b>	<b>\$18,100</b>	<b>\$25,100</b>			<b>\$7,000</b>	<b>38.67%</b>
<b>OTHER FINANCING SOURCES:</b>								
Use of Unassigned Fund Balance - Fund #4	\$7,802	\$10,000	\$10,000	\$0			(\$10,000)	-100.00%
Use of Unassigned Fund Balance - Fund #5	\$0	\$820,000	\$820,000	\$1,025,082			\$205,082	25.01%
<b>TOTAL OTHER FINANCING SOURCES:</b>	<b>\$7,802</b>	<b>\$830,000</b>	<b>\$830,000</b>	<b>\$1,025,082</b>			<b>\$195,082</b>	<b>23.50%</b>
<b>TOTAL SPECIAL REVENUE</b>								
<b>FUNDS REVENUES</b>	<b>\$5,162,912</b>	<b>\$5,695,369</b>	<b>\$5,695,369</b>	<b>\$5,884,300</b>			<b>\$188,931</b>	<b>3.32%</b>

**TOWN OF AVON  
BUDGET SUMMARY  
SPECIAL REVENUE FUNDS  
FISCAL YEAR: 2016/2017**

**EXPENDITURE BUDGETS  
SPECIAL REVENUE FUNDS**

FUND NAME	FUND #	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/2017	2016/2017	2016/2017 ADOPTED	2016/2017	2016/2017
					REQUESTED	RECOMMENDED		DOLLAR	PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE (DECREASE)	INCREASE/ - DECREASE
<b>TOWN:</b>									
Forest Prk. & Open Space Mgt.	04	\$7,802	\$10,000	\$10,000	\$10,000			\$0	0.00%
Police Special Services	07	\$65,501	\$17,474	\$17,474	\$17,452			(\$22)	-0.13%
Town Aid Road	08	\$247,374	\$113,809	\$113,809	\$312,344			\$198,535	174.45%
Recreational Activities	09	\$337,552	\$340,393	\$340,393	\$361,236			\$20,843	6.12%
Loc. Capital/Improv. Program	11	\$114,326	\$108,969	\$108,969	\$108,884			(\$85)	-0.08%
<b>TOTAL TOWN</b>		<b>\$772,555</b>	<b>\$590,645</b>	<b>\$590,645</b>	<b>\$809,916</b>			<b>\$219,271</b>	<b>37.12%</b>
<b>SEWERS:</b>									
Sewer Fund	05	\$1,667,623	\$2,782,071	\$2,782,071	\$3,044,682			\$262,611	9.44%
<b>BOARD OF EDUCATION:</b>									
State and Federal Grants	13	\$1,174,065	\$1,146,944	\$1,146,944	\$925,386			(\$221,558)	-19.32%
School Cafeteria	14	\$1,047,552	\$1,119,209	\$1,119,209	\$1,050,316			(\$68,893)	-6.16%
Use of School Facilities	15	\$23,000	\$56,500	\$56,500	\$54,000			(\$2,500)	-4.42%
<b>TOTAL BOARD OF EDUCATION</b>		<b>\$2,244,617</b>	<b>\$2,322,653</b>	<b>\$2,322,653</b>	<b>\$2,029,702</b>			<b>(\$292,951)</b>	<b>-12.61%</b>
<b>TOTAL EXPENDITURES</b>		<b>\$4,684,795</b>	<b>\$5,695,369</b>	<b>\$5,695,369</b>	<b>\$5,884,300</b>			<b>\$188,931</b>	<b>3.32%</b>

**TOWN OF AVON  
FOREST, PARK AND OPEN SPACE MANAGEMENT  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2016/2017**

**NAME OF FUND:** Forest, Park, and Open Space Management Fund (04)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

To provide a dedicated source of revenue from and for improvements and maintenance to, town owned or managed forests, parks and open space areas. In 1986, the Avon Natural Resources commission requested a review of several of Avon's Open Space properties by the Eastern Connecticut Environmental Review Team. During this same period, the Town staff began a study and review of the feasibility of managing the Town's open space to determine proper management and maintenance techniques. Both studies were positive and a ten (10) year natural resource management plan was produced by the firm of East-West Forestry Associates (now Ferruci & Walicki). This plan was updated in 1998. The goal of the plan is to carefully manage the land for the current and future residents of Avon. To have a minimum impact on the natural character of the property while providing increased access and use through an expanded hiking and cross country ski trail system, interpretive nature trails and wildlife management demonstration areas. Town Council approved the creation of the fund on August 4, 1988, and the Board of Finance approved it on September 14, 1988.

Expenditures shall be limited to direct or indirect improvements to and/or maintenance of town owned or managed forest, park and open space properties. The time, method, terms, and amount of any appropriation or expenditure shall be determined by the Town Council in accordance with the Town Charter and appropriate town policies.

**PROGRAM COMMENTARY**

A new, ten-year Forestry Management was implemented in 2009. In fiscal years 2009/2010 through 2013/2014, the timber sale was deferred, due to low market value of timber, so the revenue source for those fiscal years was from Unassigned Fund Balance. Revenue for fiscal year 2014/2015 and 2015/2016 is also anticipated to come from Unassigned Fund Balance. Revenue for fiscal year 2016/2017 is anticipated to come from Timber Sale.

**PROGRAM PERFORMANCE MEASURES**

		2012/2013	2013/2014	2014/2015	Est. 2015/2016	Proj. 2016/2017			
Timber Sale		\$0	\$2,010	\$0	\$10,000	\$10,000			
ACCT #	REVENUES	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/17 REQUESTED TOWN MANAGER	2016/17 RECOMMENDED TOWN COUNCIL	2016/17 ADOPTED	2016/17 DOLLAR INCREASE/ (DECREASE)	2016/17 PERCENT INCREASE/ -DECREASE
	Other Local Revenues:								
43653	Timber Sale	\$0	\$0	\$0	\$10,000			10,000	100%
43913	Use of Unassigned Fund Bal	7,802	10,000	10,000	0			(10,000)	-100%
TOTAL REVENUES		\$7,802	\$10,000	\$10,000	\$10,000			\$0	0%
Various	EXPENDITURES								
	Recreation and Parks	\$7,802	\$10,000	\$10,000	\$10,000			\$0	0%
TOTAL EXPENDITURES		\$7,802	\$10,000	\$10,000	\$10,000			\$0	0%

Town of Avon  
Town Manager's Budget Summary  
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
04 FOREST PARK MANAGEM										
5201 PARKS										
SERVICES & SUPPLIES										
CONTRACTUAL SERV & PRINTING	7,802	10,000	2,973	10,000	10,000	10,000	0	0	0	0.00
<u>_Total_ SERVICES &amp; SUPPLIES</u>	<u>7,802</u>	<u>10,000</u>	<u>2,973</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_ 5201 PARKS</u>	<u>7,802</u>	<u>10,000</u>	<u>2,973</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_ 04 FOREST PARK MANAGEMENT FUND</u>	<u>7,802</u>	<u>10,000</u>	<u>2,973</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Town of Avon  
Town Manager's Budget Detail  
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
04-5201-52185	GENERAL SERVICE	7,802	10,000	2,973	10,000	10,000	10,000	0	0	0	0.00
Forestry Consulting Services Including: Trail Work, Boundaries TSI, Timber Sale (layout, markings, bidding)											
	<u>..Total_PARKS</u>	<u>7,802</u>	<u>10,000</u>	<u>2,973</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>..Total_5201 PARKS</u>	<u>7,802</u>	<u>10,000</u>	<u>2,973</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>..Total_04 FOREST PARK MANAGEMENT FL</u>	<u>7,802</u>	<u>10,000</u>	<u>2,973</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



**TOWN OF AVON - SEWER FUND  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2016/2017**

**NAME OF FUND:** Sewer Fund (05)  
**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

The Avon Water Pollution Control Authority, established pursuant to provisions of the Connecticut General Statutes, is responsible for planning and directing the installation, operation and maintenance of the public sanitary system in Avon. This activity also provides for inspection of the construction of private, multi-building sanitary systems, which may become a part of the town system.

The Town of Avon does not own its own sanitary sewer treatment plant and, accordingly, contracts for treatment with the Town of Farmington, Simsbury, and Canton. Essentially, the Town pays for treatment on the basis of volume of effluent and in accordance with inter-town agreements; the Engineering Department wishes to study, and then remedy, leaks or illicit discharges into the collection system.

The Sewer Fund is used to account for all sewer related revenues and expenditures. Revenues are produced by sewer use fees, connection charges, sewer permits, and inspection fees. Beginning in fiscal year 2013/2014, revenues are being collected for the new, State mandated Fats, Oils and Grease (FOG) program.

Special assessment improvements are paid (completely or in part) by property owners in a limited geographical area deemed to be specifically benefited. This distinguishes them from improvements that benefit the entire community and are paid for with general government resources or through issuance of general obligation bonds retired from general governmental resources. Residential zoned properties are assessed at unit rates based on the existing zone designation of the assessed property or real construction costs. Non-residential properties are assessed based upon lot frontage plus a charge per square foot of building area.

Property owners have the option of paying their special assessments in a lump sum or in interest-bearing annual installments over the life of the bonds or assessments at comparable rates. Special assessment bonds were last issued in 1976 and 1983. These bonds have since been retired. Interest revenue on installment special-assessments receivables are used to pay interest costs on special-assessment bonds or to reimburse the Sewer Fund for prior years' payments.

**PROGRAM COMMENTARY**

Estimated sewer use revenues for this year reflect an increase from the amount budgeted for fiscal year 2015/2016 sewer use. The per equivalent dwelling unit (EDU) charge is \$335. Total sewer use charges are estimated as follows: 5,300 EDU x \$335/EDU charge = \$1,775,000. Connection and assessment revenue estimates are based on payments for either previously defined connections or connections expected to take place after June 30, 2016.

Avon has made the initial payments to Simsbury for the upgrade of their treatment plant and we are on a monthly payment program with them. Avon's share of this upgrade is approximately 23.2% of the cost. All costs are paid by sewer fees.



## PROGRAM COMMENTARY (cont'd)

The Town of Farmington upgraded their sewage treatment plant in the mid-1990s and we have been paying for Avon's portion of that since 1996. This payment structure will conclude with our last payment in July 2015. Farmington has notified us that they are about to go out to bid on another treatment plant expansion/upgrade which will cost the Town of Avon an estimated \$3,994,000. The terms of payment have not been derived as yet, but we anticipate an annual installment payback program.

The following sewer-related capital projects were requested to be paid by the Sewer Fund:

1. Lateral Extension Program: \$657,000 has been requested to fund extension of public sewers as recommended in the updated Town-wide Sewage Facility Plan and in conjunction with the DPW's pavement requests.
2. Farmington Interceptor Replacement – \$275,000 has been requested for the replacement of the sewer interceptor that takes the majority of Avon's flow into Farmington. It is undersized and frequently surcharges in wet weather.
3. Sewer Capacity Infiltration and Inflow Rehabilitation: \$100,000 was requested to begin rehabilitation of those priority parts of the Farmington Sewer Shed that are experiencing significant storm and ground water intrusion. This may be partially funded via a Clean Water Fund grant.
4. Rte 44 Pump Station Rehabilitation: \$65,000 was requested to begin the process of evaluating alternatives and designing rehabilitations to that oldest and most dangerous sewage pump station,

## PROGRAM PERFORMANCE MEASURES

	2012/ 2013	2013/ 2014	2014/ 2015	Est. 2015/ 2016	Proj. 2016/ 2017
<b>Total Resident Dwelling Units</b>					
Farmington Shed	2,393	2,409	2,414	2,421	2,428
Simsbury Shed	1,111	1,126	1,135	1,150	1,165
Canton	119	119	120	121	122
<b>Total Commercial Equivalent Units</b>					
Farmington Shed	34.97	37.28	38	38	38
Simsbury Shed	1,817.39	1,929.39	2,000.6	2,150	2,200
Canton	0	0	0	0	0
<b>Total</b>	5,475.36	5,619.67	5,707.6	5,880	5,953
<b>New Connections:</b>					
Farmington	22	12	5	7	7
Simsbury	25	12	9	15	10
Canton	0	3	1	1	1

**SEWER FUND**  
**SPECIAL REVENUE FUND**  
**REVENUE AND EXPENDITURE BUDGETS**  
**FISCAL YEAR 2016/2017**

**Sewer Fund (05)**

**ESTIMATED REVENUE BUDGET:**

				2016/2017 REQUESTED	2016/2017 RECOMMENDED		2016/2017 DOLLAR	2016/2017 PERCENT
REVENUES	2014/15 ACTUAL	2015/2016 BUDGETED	2015/2016 ESTIMATED	TOWN MANAGER	TOWN COUNCIL	2016/2017 ADOPTED	INCREASE (DECREASE)	INCREASE -DECREASE
Sewer Assessments	\$54,055	\$60,665	\$60,665	\$50,000			(\$10,665)	-17.58%
Sewer Connections	\$192,172	\$100,000	\$100,000	\$150,000			\$50,000	50.00%
Sewer Use Charges	\$1,782,846	\$1,777,306	\$1,777,306	\$1,800,000			\$22,694	1.28%
Sewer Intergovernmental	\$18,358	\$0	\$0	\$0			\$0	0.00%
Inspections & Permits	\$9,795	\$6,000	\$6,000	\$4,500			(\$1,500)	-25.00%
Sewer Use: Int & Liens	\$19,168	\$18,000	\$18,000	\$15,000			(\$3,000)	-16.67%
Sewer Asses.: Int & Liens	\$0	\$100	\$100	\$100			\$0	0.00%
Use of Unassigned Fund Balance	\$0	\$820,000	\$820,000	\$1,025,082			\$205,082	25.01%
<b>TOTAL REVENUES</b>	<b>\$2,076,394</b>	<b>\$2,782,071</b>	<b>\$2,782,071</b>	<b>\$3,044,682</b>			<b>\$262,611</b>	<b>9.44%</b>

**APPROPRIATION EXPENDITURES BUDGET:**

<b>EXPENDITURES</b>								
Public Works	\$1,667,623	\$1,962,071	\$1,962,071	\$1,947,682			(\$14,389)	-0.73%
CIP Facilities	\$200,000	\$820,000	\$820,000	\$1,097,000			\$277,000	100.00%
Other Financing Uses	\$530,000	\$0	\$0	\$0			\$0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$2,397,623</b>	<b>\$2,782,071</b>	<b>\$2,782,071</b>	<b>\$3,044,682</b>			<b>\$262,611</b>	<b>9.44%</b>

Town of Avon  
Town Manager's Budget Summary  
Fiscal Year 2016/2017

<u>Account and Description</u>	2015	2016	2016	2016	Department		Board			<u>%</u>
	<u>Actual</u>	<u>Budget</u>	<u>Actual YTD</u>	<u>Est. Actual</u>	<u>Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>of Finance</u>	<u>Inc/Dec</u>	
05 SEWER FUND										
3205 SEWAGE COLL & DIS										
RENTALS	24,835	25,000	0	25,000	25,000	25,000	0	0	0	0.00
<u>_Total_</u>	<u>24,835</u>	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
PERSONAL SERVICES										
WAGES & SALARIES	259,297	276,331	165,538	0	291,161	288,918	0	0	12,587	4.56
EMPLOYEE BENEFITS	91,445	104,153	22,255	69,911	130,582	113,497	0	0	9,344	8.97
<u>_Total_PERSONAL SERVICES</u>	<u>350,742</u>	<u>380,484</u>	<u>187,793</u>	<u>69,911</u>	<u>421,743</u>	<u>402,415</u>	<u>0</u>	<u>0</u>	<u>21,931</u>	<u>6</u>
SERVICES & SUPPLIES										
EMPLOYEE BENEFITS	144,397	136,018	70,280	61,023	135,084	137,301	0	0	1,283	0.94
AUTO ALLOWANCE	0	325	0	325	325	325	0	0	0	0.00
ADVERTISING	248	2,000	0	2,000	2,500	2,500	0	0	500	25.00
MEMBERSHIP FEES	86	400	50	400	400	400	0	0	0	0.00
BOOKS & PERIODICALS	0	200	163	200	200	200	0	0	0	0.00
RECRUITMENT & TRAINING	1,703	5,000	100	5,000	5,000	5,000	0	0	0	0.00
UTILITIES	17,526	22,360	7,209	22,360	22,360	22,360	0	0	0	0.00
CONTRACTUAL SERV & PRINTING	706,187	875,500	570,298	875,500	900,500	900,500	0	0	25,000	2.86
RENTALS	3,206	3,500	1,670	3,500	3,500	3,500	0	0	0	0.00
EQUIPMENT OPER & MAINT	93,068	120,619	82,142	120,619	118,203	118,203	0	0	-2,416	-2.00
REPAIRS & MAINTENANCE	0	2,000	2,065	2,000	3,000	3,000	0	0	1,000	50.00
POSTAGE	1,948	2,750	220	2,750	2,750	2,750	0	0	0	0.00
MATERIALS AND SUPPLIES	543	1,200	272	1,200	1,200	1,200	0	0	0	0.00
<u>_Total_SERVICES &amp; SUPPLIES</u>	<u>968,912</u>	<u>1,171,872</u>	<u>734,469</u>	<u>1,096,877</u>	<u>1,195,022</u>	<u>1,197,239</u>	<u>0</u>	<u>0</u>	<u>25,367</u>	<u>2</u>
CAPITAL OUTLAY										
CAPITAL EQUIP EXP	29,328	29,500	737	29,500	29,500	29,500	0	0	0	0.00
Capital Proj Funds 2&3	359,558	359,559	237,255	359,559	293,528	293,528	0	0	-66,031	-18.36
<u>_Total_CAPITAL OUTLAY</u>	<u>388,886</u>	<u>389,059</u>	<u>237,992</u>	<u>389,059</u>	<u>323,028</u>	<u>323,028</u>	<u>0</u>	<u>0</u>	<u>-66,031</u>	<u>-17</u>
<u>_Total_3205 SEWAGE COLL &amp; DISP</u>	<u>1,733,375</u>	<u>1,966,415</u>	<u>1,160,254</u>	<u>1,580,847</u>	<u>1,964,793</u>	<u>1,947,682</u>	<u>0</u>	<u>0</u>	<u>-18,733</u>	<u>-1</u>

Town of Avon  
Town Manager's Budget Detail  
Fiscal Year 2016/2017

Account#	Description	2015 Actual	2016 Budget	2016 Actual YTD	2016 Est. Actual	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
05-3205-51011	REG FULL TIME	236,904	242,912	149,712	0	272,705	249,226	0	0	6,314	2.60
05-3205-51012	REG PART TIME	22,393	33,419	15,826	0	18,456	39,692	0	0	6,273	18.77
05-3205-51031	FICA	19,933	20,885	12,219	0	22,483	21,831	0	0	946	4.53
05-3205-51032	RETIREMENT	59,602	64,150	63,822	59,806	65,666	61,322	0	0	-2,828	-4.41
05-3205-51033	HOSPITALIZATION	80,194	63,029	0	0	58,927	65,563	0	0	2,534	4.02
05-3205-51034	DENTAL INS	2,866	3,601	2,152	0	3,990	3,686	0	0	85	2.36
05-3205-51036	WORK COMP	488	4,021	3,569	0	5,223	5,452	0	0	1,431	35.59
05-3205-51038	DEFINED CONTRIBUTION	12,977	13,357	7,931	0	16,497	14,228	0	0	871	6.52
05-3205-51039	RETIREE HEALTH	55,115	66,491	0	66,491	88,182	74,018	0	0	7,527	11.32
05-3205-51040	LIFE/ALD INSURANCE	1,247	1,217	737	1,217	1,278	1,278	0	0	61	5.01
05-3205-52101	ANNUAL ALLOTMENT	3,420	3,420	2,105	3,420	3,420	3,420	0	0	0	0.00
05-3205-52102	MILEAGE	0	275	0	275	275	275	0	0	0	0.00
05-3205-52111	MILEAGE & TOLLS	0	50	0	50	50	50	0	0	0	0.00
CEU courses											
05-3205-52122	ADVERTISING-LEGAL	248	2,000	0	2,000	2,500	2,500	0	0	500	25.00
advertising for public hearings and public information meetings by AWPCA and TOA Note: Increase due to anticipated projects at Paperchase, Winding Lane, School Street, Old Wheeler Lane, Old Farms Bridge											
05-3205-52131	FEES-PROFESSIONAL	86	400	50	400	400	400	0	0	0	0.00
NEWEA and CAWPCA memberships for 2											
05-3205-52141	BOOKS & PERIODICALS	0	200	163	200	200	200	0	0	0	0.00
05-3205-52155	PROFESSIONAL DEVELOPMENT	1,703	5,000	100	5,000	5,000	5,000	0	0	0	0.00
Health and safety and CADD & map training											
05-3205-52175	ELECTRIC	15,270	18,000	5,827	18,000	18,000	18,000	0	0	0	0.00
Electricity charges for the 4 sewage pump stations - note that change is reflective of experience											
05-3205-52176	TELEPHONE	2,256	4,360	1,382	4,360	4,360	4,360	0	0	0	0.00
Phone and data for pump stations, SCADA, Sewer superintendent (paid for in total) Engineering staff (split with Engineering)											
05-3205-52181	PRINTING	162	3,500	133	3,500	3,500	3,500	0	0	0	0.00
This is used by the Collector of Revenue to print sewer use bills and delinquent notices											
05-3205-52183	LEGAL FEES & EXP	6,280	6,000	1,318	6,000	6,000	6,000	0	0	0	0.00
Also used to cover legal review of specific forms and matters											
05-3205-52184	SERVICE & CONSULTANT	3,000	3,000	3,000	3,000	3,000	3,000	0	0	0	0.00
05-3205-52189	SERVICES - OTHER	696,745	863,000	565,847	863,000	888,000	888,000	0	0	25,000	2.90
Costs for treating effluent: Canton = \$50,000 Note: Increase in 2016 by \$10,000 Simsbury = \$365,000 Note: Increase in 2016 by \$15,000 Farmington = \$300,000 Scada Maintenance = \$13,000 Inspection and maintenance											
05-3205-52190	EMERGENCY REPAIRS	24,835	25,000	0	25,000	25,000	25,000	0	0	0	0.00
05-3205-52193	COPIER	3,206	3,500	1,670	3,500	3,500	3,500	0	0	0	0.00
Lease for regular copier and large format printer/copier/ scanner - cost is shared with Engineering											
05-3205-52201	MOTOR FUELS	2,482	4,200	778	4,200	3,600	3,600	0	0	-600	-14.29
1,200 gallons diesel fuel @ \$3.00 per gallon=\$3,600											
05-3205-52204	PARTS AND REPAIRS	1,977	1,500	301	1,500	2,000	2,000	0	0	500	33.33

Town of Avon  
Town Manager's Budget Detail  
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05-3205-52205	OFFICE MACHINERY MAI	1,393	1,700	975	1,700	1,700	1,700	0	0	0	0.00
AutoCAD and Plotter maintenance - cost is shared with Engineering											
05-3205-52206	COMPUTER OPERATION	77,930	80,219	63,391	80,219	67,903	67,903	0	0	-12,316	-15.35
05-3205-52207	GIS - GEOGRAPHIC INFORMATION SYSTEM	3,100	8,750	900	8,750	8,750	8,750	0	0	0	0.00
Update existing and develop further report appl. to generate other reports from the Sanitary Sewer Reports. Also to develop field records application.											
05-3205-52209	EQUIP MAINT-OTHER	6,186	24,250	15,797	24,250	34,250	34,250	0	0	10,000	41.24
Equipment upgrades and maintenance remote station communications = \$5,000 Metering = \$25,000 - Note: addition of \$10,000 to meter at Canton Line; Safety equipment = \$1,000											
05-3205-52219	OTHER	0	2,000	2,065	2,000	3,000	3,000	0	0	1,000	50.00
Provide a stockpile of manhole rings to accomodate road overlay projects and to provide frames and covers to replace leaking or non-standard equipment NOTE: Increase in 2017 due to road paving projects											
05-3205-52221	POSTAGE	1,948	2,750	220	2,750	2,750	2,750	0	0	0	0.00
This is used by the Collector of Revenue to mail sewer use bills and delinquent notices											
05-3205-52234	ENG & PLANNING	0	200	0	200	200	200	0	0	0	0.00
Used primarily for paper for sewer-related map printing											
05-3205-52239	MATERIALS-OTHER	543	1,000	272	1,000	1,000	1,000	0	0	0	0.00
This is used primarily by the Collector of Revenue for supplies related to sewer billing											
05-3205-53309	OFFICE EQUIP-OTHER	1,000	1,000	0	1,000	1,000	1,000	0	0	0	0.00
Safety equipment, survey supplies, mark out paint											
05-3205-53312	MAINT EQUIP	14,828	15,000	0	15,000	15,000	15,000	0	0	0	0.00
Pump station controls equipment repair/replace											
05-3205-53314	EQUIP-TECH	10,000	10,000	0	10,000	10,000	10,000	0	0	0	0.00
provide equipment to sub-meter collection system branches individually to determine potential I&I											
05-3205-53319	OTHER EQUIP	3,500	3,500	737	3,500	3,500	3,500	0	0	0	0.00
Record keeping software tools											
05-3205-53387	FARMINGTON SEWER TREATMENT PLANT I	66,030	66,031	66,030	66,031	0	0	0	0	-66,031	-100.00
Farmington treatment plant upgrade share of annual cost											
05-3205-53388	SIMSBURY SEWER TREATMENT PLANT PA	293,528	293,528	171,225	293,528	293,528	293,528	0	0	0	0.00
Simsbury treatment plan upgrade share of cost											
<b>_Total_ SANITATION</b>		<b>1,733,375</b>	<b>1,966,415</b>	<b>1,160,254</b>	<b>1,580,847</b>	<b>1,964,793</b>	<b>1,947,682</b>	<b>0</b>	<b>0</b>	<b>-18,733</b>	<b>-1</b>
<b>_Total_ 3205 SEWAGE COLL &amp; DISP</b>		<b>1,733,375</b>	<b>1,966,415</b>	<b>1,160,254</b>	<b>1,580,847</b>	<b>1,964,793</b>	<b>1,947,682</b>	<b>0</b>	<b>0</b>	<b>-18,733</b>	<b>-1</b>

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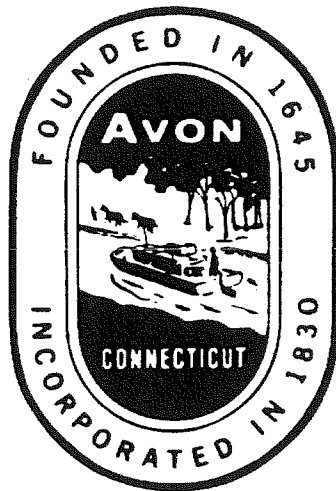
Town of Avon  
Town Manager's Budget Summary  
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
8700 OTHER FINANCING U										
MISCELLANEOUS										
INTERFUND XFR ACCT	0	820,000	0	820,000	1,097,000	1,097,000	0	0	277,000	33.78
<u>_Total MISCELLANEOUS</u>	<u>0</u>	<u>820,000</u>	<u>0</u>	<u>820,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>0</u>	<u>0</u>	<u>277,000</u>	<u>34</u>
<u>_Total 8700 OTHER FINANCING USES</u>	<u>0</u>	<u>820,000</u>	<u>0</u>	<u>820,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>0</u>	<u>0</u>	<u>277,000</u>	<u>34</u>

Town of Avon  
Town Manager's Budget Detail  
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
05-8700-58000	INTERFUND TRANSFER-OUT	0	820,000	0	820,000	1,097,000	1,097,000	0	0	277,000	33.78
<u>_Total_OTHER FINANCING SOURCES</u>		<u>0</u>	<u>820,000</u>	<u>0</u>	<u>820,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>0</u>	<u>0</u>	<u>277,000</u>	<u>34</u>
<u>_Total_8700 OTHER FINANCING USES</u>		<u>0</u>	<u>820,000</u>	<u>0</u>	<u>820,000</u>	<u>1,097,000</u>	<u>1,097,000</u>	<u>0</u>	<u>0</u>	<u>277,000</u>	<u>34</u>





**TOWN OF AVON  
POLICE SPECIAL SERVICES  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2016/2017**

**NAME OF FUND:** Police Special Services (07)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

Police Special Services Special Revenue Fund was established in 2008 for the purposes of: providing Police services on a reimbursement basis to individuals, businesses and groups for which the Town is, in turn, compensated.

Expenditures are incurred from submission of an Avon Police Department Extra Duty Slip from the Police Department. Additions to this Fund are from a specific revenue source, Charges for Services, Police Services, which would occur as a result of Accounts Receivable billing to individuals, businesses and various groups reimbursing the Town for direct payroll cost, plus overhead, per the Town of Avon Administrative Policy #2.7. Additions to this fund can also be from transfers in. Transferred resources normally occur at the end of a fiscal year in order to bring an account, or in this case a fund, into budgetary and charter compliance.

**PROGRAM COMMENTARY**

The Police Special Services Special Revenue Fund was created in fiscal year 2007/2008, and approved by the Town Council in March 2008 and by the Board of Finance in April 2008. The fund became active at the beginning of fiscal year 2009/2010. In fiscal year 2016/2017, a budget of \$17,452 is proposed.

**PROGRAM PERFORMANCE MEASURES**

Program Performance Measures will be developed and collected in fiscal year 2015/2016 and will likely include benchmark and target collection rates and a breakdown of actual hours spent on major/minor jobs.

ACCT #	REVENUES	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/17 REQUESTED	2016/17 RECOMMENDED	2016/17 ADOPTED	2016/17 DOLLAR	2016/17 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43421	Police Services	\$113,414	\$17,474	\$17,474	\$17,452			\$22	0.13%
	<b>TOTAL REVENUES</b>	<b>\$113,414</b>	<b>\$17,474</b>	<b>\$17,474</b>	<b>\$17,452</b>			<b>\$22</b>	<b>0.13%</b>
<b>ACCT # EXPENDITURES</b>									
Various	Special Services	\$65,501	\$17,474	\$17,474	\$17,452			\$22	0.13%
	<b>TOTAL EXPENDITURES</b>	<b>\$65,501</b>	<b>\$17,474</b>	<b>\$17,474</b>	<b>\$17,452</b>			<b>\$22</b>	<b>0.13%</b>

Town of Avon  
Town Manager's Budget Summary  
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
07 POLICE SPECIAL SERV										
2109 SPECIAL SERVICES										
PERSONAL SERVICES										
WAGES & SALARIES	65,464	10,000	74,508	0	10,000	10,000	0	0	0	0.00
EMPLOYEE BENEFITS	0	1,665	0	0	1,690	1,690	0	0	25	1.50
<u>_Total_PERSONAL SERVICES</u>	<u>65,464</u>	<u>11,665</u>	<u>74,508</u>	<u>0</u>	<u>11,690</u>	<u>11,690</u>	<u>0</u>	<u>0</u>	<u>25</u>	<u>0</u>
SERVICES & SUPPLIES										
EMPLOYEE BENEFITS	0	299	0	0	241	252	0	0	-47	-15.72
EQUIPMENT OPER & MAINT	37	5,510	0	5,510	5,510	5,510	0	0	0	0.00
<u>_Total_SERVICES &amp; SUPPLIES</u>	<u>37</u>	<u>5,809</u>	<u>0</u>	<u>5,510</u>	<u>5,751</u>	<u>5,762</u>	<u>0</u>	<u>0</u>	<u>-47</u>	<u>-1</u>
<u>_Total_2109 SPECIAL SERVICES</u>	<u>65,501</u>	<u>17,474</u>	<u>74,508</u>	<u>5,510</u>	<u>17,441</u>	<u>17,452</u>	<u>0</u>	<u>0</u>	<u>-22</u>	<u>0</u>

Town of Avon  
Town Manager's Budget Detail  
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Budget</u>	<u>2016</u> <u>Actual YTD</u>	<u>2016</u> <u>Est. Actual</u>	<u>Department</u> <u>Head</u>	<u>Town</u> <u>Manager</u>	<u>Town</u> <u>Council</u>	<u>Board</u> <u>of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
07-2109-51019	OTHER	65,464	10,000	74,508	0	10,000	10,000	0	0	0	0.00
07-2109-51031	FICA	0	765	0	0	765	765	0	0	0	0.00
07-2109-51036	WORK COMP	0	299	0	0	241	252	0	0	-47	-15.72
07-2109-51038	DEFINED CONTRIBUTION	0	900	0	0	925	925	0	0	25	2.78
07-2109-52201	MOTOR FUELS	37	3,510	0	3,510	3,510	3,510	0	0	0	0.00
1,300 gallons unleaded fuel @ \$2.70 per gallon											
07-2109-52204	PARTS AND REPAIRS	0	2,000	0	2,000	2,000	2,000	0	0	0	0.00
	<u>Total POLICE PROTECTION</u>	<u>65,501</u>	<u>17,474</u>	<u>74,508</u>	<u>5,510</u>	<u>17,441</u>	<u>17,452</u>	<u>0</u>	<u>0</u>	<u>-22</u>	<u>0</u>
	<u>Total 2109 SPECIAL SERVICES</u>	<u>65,501</u>	<u>17,474</u>	<u>74,508</u>	<u>5,510</u>	<u>17,441</u>	<u>17,452</u>	<u>0</u>	<u>0</u>	<u>-22</u>	<u>0</u>

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**TOWN OF AVON  
TOWN AID ROAD  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2016/2017**

**NAME OF FUND:** Town Aid Road (08)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

The Town Aid Road Fund is used to account for the annual grant received from the State of Connecticut for the improvement and maintenance of local roadways. The money is received in two payments, July and January.

**PROGRAM COMMENTARY**

In the fiscal year 2016/2017 budget, \$113,809 is budgeted for Snow and Ice removal and \$198,535 for CIP-Road Overlay. A detailed outline of expenditures can be found on S. 1 and S. 2.

**PROGRAM PERFORMANCE MEASURES**

		Actual 2012/2013		Actual 2013/2014		Actual 2014/2015		Estimated 2015/2016		Projected 2016/2017	
Town Road Miles		108.17		109.70		109.79		110.79		110.79	
ACCT #	REVENUES	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/17 REQUESTED TOWN MANAGER	2016/17 RECOMMENDED TOWN COUNCIL	2016/17 ADOPTED	2016/17 DOLLAR INCREASE/ (DECREASE)	2016/17 PERCENT INCREASE/ -DECREASE		
43353	Intergovernmental	\$311,737	\$113,809	\$113,809	\$312,344			\$198,535	174.45%		
	TOTAL REVENUES	\$311,737	\$113,809	\$113,809	\$312,344			\$198,535	174.45%		
ACCT #	EXPENDITURES										
Various	Public Works	\$202,155	\$113,809	\$113,809	\$113,809			\$0	0%		
	CIP-Road Overlay	45,219	0	0	198,535			198,535	174.45%		
	TOTAL EXPENDITURES	\$247,374	\$113,809	\$113,809	\$312,344			\$198,535	174.45%		

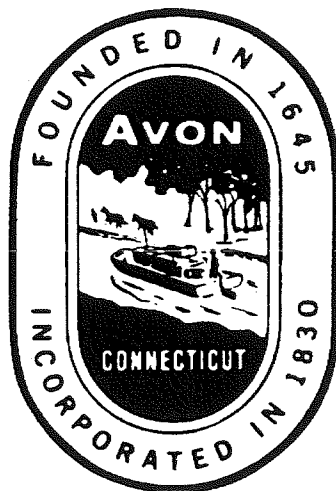
Town of Avon  
Town Manager's Budget Summary  
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
08 TOWN ROAD AID FUND										
3103 SNOW & ICE REMOVA										
SERVICES & SUPPLIES										
MATERIALS AND SUPPLIES	202,155	113,809	282,280	113,809	113,809	113,809	0	0	0	0.00
<u>_Total SERVICES &amp; SUPPLIES</u>	<u>202,155</u>	<u>113,809</u>	<u>282,280</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_3103 SNOW &amp; ICE REMOVAL</u>	<u>202,155</u>	<u>113,809</u>	<u>282,280</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Town of Avon  
Town Manager's Budget Detail  
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
08-3103-52239	MATERIALS-OTHER	202,155	113,809	282,280	113,809	113,809	113,809	0	0	0	0.00
2,000 Tons of Treated Road Salt at \$95/ton = \$190,000; 10 Yds Sand (PUBLIC USE) at \$18/yd = \$180; weather service = \$1,575											
<u>_Total_ HIGHWAYS</u>		<u>202,155</u>	<u>113,809</u>	<u>282,280</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_ 3103 SNOW &amp; ICE REMOVAL</u>		<u>202,155</u>	<u>113,809</u>	<u>282,280</u>	<u>113,809</u>	<u>113,809</u>	<u>113,809</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>





**TOWN OF AVON  
RECREATIONAL ACTIVITIES FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2016/2017**

**NAME OF FUND:** Recreational Activities Fund (09)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

This fund includes reimbursable expenses associated with the running of approximately 100 recreation programs offered by the town for all ages throughout the year. Fees are charged for all programs that cover administrative costs for part-time program coordinators, clerical assistance and program supervision, along with covering all direct costs.

**PROGRAM COMMENTARY**

Fees collected in this account more than compensate for expenditures. Changes have again been made within accounts to more accurately reflect actual line item expenditures, including Capital Expenditures. Much of the burden of increases in the General Fund Operating Budget has been shifted to this and the Facility Maintenance account, including payroll accounts for programs.

	2012/ 2013	2013/ 2014	2014/ 2015	Est. 2015/ 2016	Proj. 2016/ 2017
Deposits	\$305,158	\$259,357	\$260,071	\$271,138	\$293,503
Encumbrances	0	17,517	0	0	
Expenditures	272,429	279,040	269,700	250,000	293,503
Difference To General Fund	32,729	(2,166)	(9,629)	8,000	
Clearing Exchange Activity	3,300	5,330	6,635	5,000	5000
Avon Day Activity	30,000	30,000	20,938	17,816	18,000

**PROGRAM PERFORMANCE MEASURES**

ACTIVITY	2012/ 2013	2013/ 2014	2014/ 2015	Est. 2015/ 2016	Proj. 2016/ 2017
Summer Camp	(4) 102	(5) 139	(4) 115	(4) 139	140
Youth Basketball League	459	440	475	417	447
Ski Sundown	166	160	153	130	135
Special Events*	98	125	191	415	400
Swim Team:					
Winter	52	50	50	50	50
Summer	106	106	104	87	100
Sports Camps (3)*	63	81	68	58	67
Sports League (3)*	89	82	148	233	240

ACCT #	REVENUES	2014/15	2015/16	2015/16	2016/17 REQUESTED TOWN MANAGER	2016/17 RECOMMENDED TOWN COUNCIL	2016/17 ADOPTED	2016/17 DOLLAR INCREASE/ (DECREASE)	2016/17 PERCENT INCREASE/ -DECREASE
		ACTUAL	BUDGETED	ESTIMATED					
	Charges for Services:								
43472	Recreation Fees	\$260,071	\$271,138	\$271,138	\$293,503			\$22,365	8.25%
43651	Donations&Grants Priv.Sourc	800	0	0	0			0	0%
	<b>TOTAL REVENUES</b>	<b>\$260,871</b>	<b>\$271,138</b>	<b>\$271,138</b>	<b>\$293,503</b>			<b>\$22,365</b>	<b>8.25%</b>
ACCT #	EXPENDITURES								
Various	Expenditures	\$269,700	\$271,138	\$271,138	\$293,503			\$22,365	8.25%
	<b>TOTAL EXPENDITURES</b>	<b>\$269,700</b>	<b>\$271,138</b>	<b>\$271,138</b>	<b>\$293,503</b>			<b>\$22,365</b>	<b>8.25%</b>

Town of Avon  
Town Manager's Budget Summary  
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
09 RECREATION ACTIVITI										
5107 RECREATION ACTIV										
PERSONAL SERVICES										
WAGES & SALARIES	31,938	51,380	25,482	0	44,911	44,911	0	0	-6,469	-12.59
EMPLOYEE BENEFITS	2,463	3,196	1,696	0	3,433	3,433	0	0	237	7.42
<b>_Total_PERSONAL SERVICES</b>	<b>34,401</b>	<b>54,576</b>	<b>27,178</b>	<b>0</b>	<b>48,344</b>	<b>48,344</b>	<b>0</b>	<b>0</b>	<b>-6,232</b>	<b>-11</b>
SERVICES & SUPPLIES										
EMPLOYEE BENEFITS	0	1,627	0	0	762	799	0	0	-828	-50.89
AUTO ALLOWANCE	143	500	0	500	300	300	0	0	-200	-40.00
TRAVEL & MEETING EXP	1,100	900	377	900	400	400	0	0	-500	-55.56
ADVERTISING	682	620	94	620	870	870	0	0	250	40.32
MEMBERSHIP FEES	1,651	1,575	1,260	1,575	675	675	0	0	-900	-57.14
RECRUITMENT & TRAINING	100	475	0	475	475	475	0	0	0	0.00
UTILITIES	0	660	0	660	660	660	0	0	0	0.00
CONTRACTUAL SERV & PRINTING	210,880	169,345	125,658	169,345	203,370	203,370	0	0	34,025	20.09
RENTALS	12,428	15,810	5,544	15,810	15,810	15,810	0	0	0	0.00
REPAIRS & MAINTENANCE	0	1,500	0	1,500	1,500	1,500	0	0	0	0.00
POSTAGE	0	3,500	0	3,500	250	250	0	0	-3,250	-92.86
MATERIALS AND SUPPLIES	8,316	19,050	13,713	19,050	19,050	19,050	0	0	0	0.00
<b>_Total_SERVICES &amp; SUPPLIES</b>	<b>235,300</b>	<b>215,562</b>	<b>146,646</b>	<b>213,935</b>	<b>244,122</b>	<b>244,159</b>	<b>0</b>	<b>0</b>	<b>28,597</b>	<b>13</b>
CAPITAL OUTLAY										
CAPITAL EQUIP EXP	0	1,000	0	1,000	1,000	1,000	0	0	0	0.00
<b>_Total_CAPITAL OUTLAY</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>_Total_5107 RECREATION ACTIV</b>	<b>269,701</b>	<b>271,138</b>	<b>173,824</b>	<b>214,935</b>	<b>293,466</b>	<b>293,503</b>	<b>0</b>	<b>0</b>	<b>22,365</b>	<b>8</b>

Town of Avon  
Town Manager's Budget Detail  
Fiscal Year 2016/2017

Account#	Description	2015 Actual	2016 Budget	2016 Actual YTD	2016 Est. Actual	Department Head	Town Manager	Town Council	Board of Finance	Inc/Dec	%
09-5107-51012	REG PART TIME	24,183	27,480	16,902	0	26,869	26,869	0	0	-611	-2.22
09-5107-51013	TEMPORARY FULL TIME	5,491	18,355	7,657	0	12,939	12,939	0	0	-5,416	-29.51
09-5107-51014	TEMPORARY PART TIME	2,264	5,545	923	0	5,103	5,103	0	0	-442	-7.97
09-5107-51031	FICA	2,463	3,196	1,696	0	3,433	3,433	0	0	237	7.42
09-5107-51036	WORK COMP	0	1,627	0	0	762	799	0	0	-828	-50.89
09-5107-52102	MILEAGE	143	400	0	400	300	300	0	0	-100	-25.00
09-5107-52111	MILEAGE & TOLLS	0	100	0	100	0	0	0	0	-100	-100.00
09-5107-52113	MEALS	1,100	900	377	900	400	400	0	0	-500	-55.56
09-5107-52121	RECRUITING	250	250	94	250	300	300	0	0	50	20.00
09-5107-52129	ADVERTISING-OTHER	432	370	0	370	570	570	0	0	200	54.05
09-5107-52131	FEES-PROFESSIONAL	1,651	1,575	1,260	1,575	675	675	0	0	-900	-57.14
Moved to Senior Center											
09-5107-52155	PROFESSIONAL DEVELOPMENT	100	475	0	475	475	475	0	0	0	0.00
09-5107-52176	TELEPHONE	0	660	0	660	660	660	0	0	0	0.00
09-5107-52181	PRINTING	4,313	3,225	3,225	3,225	750	750	0	0	-2,475	-76.74
Moved to 09 5107 52189											
09-5107-52184	SERVICE & CONSULTANT	25,741	24,120	11,749	24,120	25,620	25,620	0	0	1,500	6.22
Contractual increase											
09-5107-52185	GENERAL SERVICE	1,640	1,000	0	1,000	1,000	1,000	0	0	0	0.00
09-5107-52189	SERVICES - OTHER	179,186	141,000	110,724	141,000	176,000	176,000	0	0	35,000	24.82
This line has been under budgeted for at least the past 2 fiscal years. \$15,000 of this increase has come from reductions in other line items in 09 5107, as well as reductions in 09 5201. Program fees have been increased by \$5 per person											
09-5107-52193	COPIER	1,576	1,810	952	1,810	1,810	1,810	0	0	0	0.00
09-5107-52199	OTHER	10,852	14,000	4,592	14,000	14,000	14,000	0	0	0	0.00
Avon Public School invoices i.e Custodians											
09-5107-52212	BUILDINGS	0	1,500	0	1,500	1,500	1,500	0	0	0	0.00
09-5107-52221	POSTAGE	0	3,500	0	3,500	250	250	0	0	-3,250	-92.86
(Moved to 52189)											
09-5107-52231	OFFICE SUPPLIES	330	250	0	250	250	250	0	0	0	0.00
09-5107-52235	RECREATIONAL MATERIALS	7,782	18,300	13,539	18,300	18,300	18,300	0	0	0	0.00
09-5107-52239	MATERIALS-OTHER	204	500	174	500	500	500	0	0	0	0.00
09-5107-53315	RECREATIONAL EQUIP.	0	1,000	0	1,000	1,000	1,000	0	0	0	0.00
Total RECREATION		269,701	271,138	173,864	214,935	293,466	293,503	0	0	22,365	8
Total 5107 RECREATION ACTIV		269,701	271,138	173,864	214,935	293,466	293,503	0	0	22,365	8

[illegible]

**TOWN OF AVON**  
**FACILITY MAINTENANCE SPECIAL REVENUE FUND**  
**REVENUE AND EXPENDITURE BUDGET**  
**FISCAL YEAR 2016/2017**

**NAME OF FUND:** Facility Maintenance Fund (09)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

This fund includes reimbursable expenses associated with the maintenance, operation, and small capital improvements to facilities. The purpose of this fund is similar to the Special Revenues – Recreation Fund in that users will assume a greater responsibility in the ongoing operation and care of the facilities, and thus reducing dependence on the General Fund budget – yet not reducing services.

**PROGRAM COMMENTARY**

This is the ninth budget of this expenditure line, so revenue and line item expenditure adjustments have been made based upon expenditures. 15% of the Department's Regular Full-Time Secretary I position is funded in this account. A \$5.00 Facility Maintenance fee was added to every Recreation Department registration in 2003, all field and facility rental fees are deposited to this account, and beginning on July 1, 2009, all sport leagues were assessed \$5.00 per registration to fund expenditures brought to this account from the General Fund.

	<b>2012/ 2013</b>	<b>2013/ 2014</b>	<b>2014/ 2015</b>	<b>Est. 2015/ 2016</b>	<b>Proj. 2016/ 2017</b>
Deposits	\$49,993	\$46,245	\$44,566	\$58,615	\$48,543
Encumbrances Prior Year	17,330	0	0	0	0
Expenditures	54,582	47,790	57,688	58,615	48,543
Difference	12,741	(1,545)	(13,122)	0	0

**PROGRAM PERFORMANCE MEASURES**

<b>ACTIVITY</b>	<b>2012/ 2013</b>	<b>2013/ 2014</b>	<b>2014/ 2015</b>	<b>Est. 2015/ 2016</b>	<b>Proj. 2016/ 2017</b>
Facility Maintenance Fees	\$49,993	\$46,245	\$44,566	\$58,615	\$48,543

<b>ACCT #</b>	<b>REVENUES</b>	<b>2014/15 ACTUAL</b>	<b>2015/16 BUDGETED</b>	<b>2015/16 ESTIMATED</b>	<b>2016/17 REQUESTED TOWN MANAGER</b>	<b>2016/17 RECOMMENDED TOWN COUNCIL</b>	<b>2016/17 ADOPTED</b>	<b>2016/17 DOLLAR INCREASE/ (DECREASE)</b>	<b>2016/17 PERCENT INCREASE/ -DECREASE</b>
Charges for Services:									
43475	Maintenance Fees	\$44,566	\$58,615	\$58,615	\$48,543			(\$10,072)	-17.18%
	<b>TOTAL REVENUES</b>	<b>\$44,566</b>	<b>\$58,615</b>	<b>\$58,615</b>	<b>\$48,543</b>			<b>(\$10,072)</b>	<b>-17.18%</b>
<b>ACCT #</b>	<b>EXPENDITURES</b>								
Various	Expenditures	\$57,688	\$58,615	\$58,615	\$48,543			(\$10,072)	-17.18%
	<b>TOTAL EXPENDITURES</b>	<b>\$57,688</b>	<b>\$58,615</b>	<b>\$58,615</b>	<b>\$48,543</b>			<b>(\$10,072)</b>	<b>-17.18%</b>

Town of Avon  
Town Manager's Budget Summary  
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
5201 PARKS										
PERSONAL SERVICES										
WAGES & SALARIES	7,059	10,484	3,283	0	8,122	8,122	0	0	-2,362	-22.53
EMPLOYEE BENEFITS	343	803	229	0	622	622	0	0	-181	-22.54
<b>_Total_PERSONAL SERVICES</b>	<b>7,402</b>	<b>11,287</b>	<b>3,512</b>	<b>0</b>	<b>8,744</b>	<b>8,744</b>	<b>0</b>	<b>0</b>	<b>-2,543</b>	<b>-23</b>
SERVICES & SUPPLIES										
EMPLOYEE BENEFITS	0	278	0	0	143	149	0	0	-129	-46.40
UTILITIES	1,076	12,550	0	12,550	4,550	4,550	0	0	-8,000	-63.75
CONTRACTUAL SERV & PRINTING	9,135	8,600	5,904	8,600	9,200	9,200	0	0	600	6.98
REPAIRS & MAINTENANCE	6,183	12,900	0	12,900	12,900	12,900	0	0	0	0.00
MATERIALS AND SUPPLIES	1,803	7,000	5,048	7,000	7,000	7,000	0	0	0	0.00
<b>_Total_SERVICES &amp; SUPPLIES</b>	<b>18,197</b>	<b>41,328</b>	<b>10,952</b>	<b>41,050</b>	<b>33,793</b>	<b>33,799</b>	<b>0</b>	<b>0</b>	<b>-7,529</b>	<b>-18</b>
CAPITAL OUTLAY										
CAPITAL EQUIP EXP	2,604	6,000	0	6,000	6,000	6,000	0	0	0	0.00
<b>_Total_CAPITAL OUTLAY</b>	<b>2,604</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>_Total_5201 PARKS</b>	<b>28,203</b>	<b>58,615</b>	<b>14,464</b>	<b>47,050</b>	<b>48,537</b>	<b>48,543</b>	<b>0</b>	<b>0</b>	<b>-10,072</b>	<b>-17</b>

Town of Avon  
Town Manager's Budget Detail  
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Budget</u>	<u>2016</u> <u>Actual YTD</u>	<u>2016</u> <u>Est. Actual</u>	<u>Department</u> <u>Head</u>	<u>Town</u> <u>Manager</u>	<u>Town</u> <u>Council</u>	<u>Board</u> <u>of Finance</u>	<u>Incl/Dec</u>	<u>%</u>
09-5201-51012	REG PART TIME	5,856	4,849	2,870	0	4,742	4,742	0	0	-107	-2.21
09-5201-51014	TEMPORARY PART TIME	1,203	3,380	413	0	3,380	3,380	0	0	0	0.00
09-5201-51015	OVERTIME	0	2,255	0	0	0	0	0	0	-2,255	-100.00
09-5201-51031	FICA	343	803	229	0	622	622	0	0	-181	-22.54
09-5201-51036	WORK COMP	0	278	0	0	143	149	0	0	-129	-46.40
09-5201-52171	WATER	1,076	5,000	0	5,000	2,000	2,000	0	0	-3,000	-60.00
09-5201-52172	NATURAL GAS	0	750	0	750	750	750	0	0	0	0.00
09-5201-52174	HEATING OIL	0	300	0	300	300	300	0	0	0	0.00
09-5201-52175	ELECTRIC	0	6,500	0	6,500	1,500	1,500	0	0	-5,000	-76.92
09-5201-52189	SERVICES - OTHER	9,135	8,600	5,904	8,600	9,200	9,200	0	0	600	6.98
09-5201-52212	BUILDINGS	2,200	6,400	0	6,400	6,400	6,400	0	0	0	0.00
09-5201-52219	OTHER	3,983	6,500	0	6,500	6,500	6,500	0	0	0	0.00
09-5201-52239	MATERIALS-OTHER	1,803	7,000	5,048	7,000	7,000	7,000	0	0	0	0.00
09-5201-53312	MAINT EQUIP	2,604	4,000	0	4,000	4,000	4,000	0	0	0	0.00
09-5201-53315	RECREATIONAL EQUIP.	0	2,000	0	2,000	2,000	2,000	0	0	0	0.00
	<u>Total PARKS</u>	<u>28,203</u>	<u>58,615</u>	<u>14,464</u>	<u>47,050</u>	<u>48,537</u>	<u>48,543</u>	<u>0</u>	<u>0</u>	<u>-10,072</u>	<u>-17</u>
	<u>Total 5201 PARKS</u>	<u>28,203</u>	<u>58,615</u>	<u>14,464</u>	<u>47,050</u>	<u>48,537</u>	<u>48,543</u>	<u>0</u>	<u>0</u>	<u>-10,072</u>	<u>-17</u>



[illegible]

**TOWN OF AVON**  
**SENIOR CITIZEN ACTIVITIES SPECIAL REVENUE FUND**  
**REVENUE AND EXPENDITURE BUDGET**  
**FISCAL YEAR 2016/2017**

**NAME OF FUND:** Senior Citizen Recreation Fund (09)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

This fund includes reimbursable expenses associated with the all-senior activities designed and maintained by the staff at the Senior Center/Community Room. The purpose of this fund is similar to the Special Revenues - Recreation Activities fund, so that the Senior Citizens who use the programs will assume a greater responsibility for the activities in which they participate, without dependence upon the Recreation Activities fund. In time, other line item accounts may be added as experience with the operation of the fund evolves – and the economy improves.

**PROGRAM COMMENTARY**

Historically, fees collected in this account have exceeded contract and material expenditures. This is the sixth year of the Fund; the three line items requested reflect estimated expenditures.

	2012/ 2013	2013/ 2014	2014/ 2015	Est. 2015/ 2016	Proj. 2016/ 2017
Deposits	\$11,933	\$13,613	\$22,946	\$10,640	\$19,190
Expenditures	9,341	9,485	10,164	10,640	19,190
Difference To General Fund	2,592	4,128	12,782	0	0

**PROGRAM PERFORMANCE MEASURES**

ACTIVITY	2012/ 2013	2013/ 2014	2014/ 2015	Est. 2015/ 2016	Proj. 2016/ 2017
# Day/Bus Trips	5	5	5	6	6
Beginner/Intermediate Bridge Class	30	30	30	15	15
Computer Class Participants	25	25	25	20	25
Computer Lab Use	855	855	855	1,470	1,470
Water Color Class	40	40	40	15	6

ACCT #	REVENUES	2014/15	2015/16	2015/16	2016/17	2016/17	2016/17	2016/17	
		ACTUAL	BUDGETED	ESTIMATED	REQUESTED TOWN MANAGER	RECOMMENDED TOWN COUNCIL	ADOPTED	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ -DECREASE
43484	Charges for Services: Senior Citizen Fund	\$22,946	\$10,640	\$10,640	\$19,190			\$8,550	80.36%
	TOTAL REVENUES	\$22,946	\$10,640	\$10,640	\$19,190			\$8,550	80.36%
ACCT #	EXPENDITURES								
Various	Expenditures	\$10,164	\$10,640	\$10,640	\$19,190			\$8,550	80.36%
	TOTAL EXPENDITURES	\$10,164	\$10,640	\$10,640	\$19,190			\$8,550	80.36%

Town of Avon  
Town Manager's Budget Summary  
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
5301 SENIOR CITIZENS										
SERVICES & SUPPLIES										
MEMBERSHIP FEES	0	0	0	0	2,500	2,500	0	0	2,500	0.00
CONTRACTUAL SERV & PRINTING	9,111	9,000	4,936	9,000	15,000	15,000	0	0	6,000	66.67
RENTALS	500	0	0	0	0	0	0	0	0	0.00
MATERIALS AND SUPPLIES	152	400	79	400	450	450	0	0	50	12.50
<u>_Total_SERVICES &amp; SUPPLIES</u>	<u>9,763</u>	<u>9,400</u>	<u>5,015</u>	<u>9,400</u>	<u>17,950</u>	<u>17,950</u>	<u>0</u>	<u>0</u>	<u>8,550</u>	<u>91</u>
CAPITAL OUTLAY										
CAPITAL EQUIP EXP	400	1,240	0	1,240	1,240	1,240	0	0	0	0.00
<u>_Total_CAPITAL OUTLAY</u>	<u>400</u>	<u>1,240</u>	<u>0</u>	<u>1,240</u>	<u>1,240</u>	<u>1,240</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>_Total_5301 SENIOR CITIZENS</u>	<u>10,163</u>	<u>10,640</u>	<u>5,015</u>	<u>10,640</u>	<u>19,190</u>	<u>19,190</u>	<u>0</u>	<u>0</u>	<u>8,550</u>	<u>80</u>

Town of Avon  
Town Manager's Budget Detail  
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
09-5301-52131	FEES-PROFESSIONAL	0	0	0	0	2,500	2,500	0	0	2,500	0.00
Motion Picture License, ASCAP, SESAC, (Moved from 09 5107)											
09-5301-52181	PRINTING	0	0	0	0	2,000	2,000	0	0	2,000	0.00
(Moved from 09 5107)to cover Senior Centers portion of program brochure.											
09-5301-52189	SERVICES - OTHER	9,111	9,000	4,936	9,000	13,000	13,000	0	0	4,000	44.44
\$1000 increase for a portion of MYREC.COM Annual Fee for Senior Center use. \$3000 increase for credit card fees incurred with Senior Center program registrations.											
09-5301-52194	EQUIPMENT	500	0	0	0	0	0	0	0	0	0.00
09-5301-52231	OFFICE SUPPLIES	152	150	79	150	200	200	0	0	50	33.33
09-5301-52235	RECREATIONAL MATERIALS	0	250	0	250	250	250	0	0	0	0.00
09-5301-53319	OTHER EQUIP	400	1,240	0	1,240	1,240	1,240	0	0	0	0.00
<u>Total SENIOR CITIZENS</u>		<u>10,163</u>	<u>10,640</u>	<u>5,015</u>	<u>10,640</u>	<u>19,190</u>	<u>19,190</u>	<u>0</u>	<u>0</u>	<u>8,550</u>	<u>80</u>
<u>Total_5301 SENIOR CITIZENS</u>		<u>10,163</u>	<u>10,640</u>	<u>5,015</u>	<u>10,640</u>	<u>19,190</u>	<u>19,190</u>	<u>0</u>	<u>0</u>	<u>8,550</u>	<u>80</u>



**TOWN OF AVON  
LOCAL CAPITAL IMPROVEMENT PROGRAM  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2016/2017**

**NAME OF FUND:** Local Capital Improvement Program (11)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

The Local Capital Improvement Program was authorized by Public Act 87-584, Section 11-14, in 1987. For fiscal year 2016/2017, \$108,884 has been budgeted. The Local Capital Improvement Program reimburses municipalities for funds spent on infrastructure and other approved capital projects. Reimbursement is processed upon receipt that an approved project has been completed.

**PROGRAM COMMENTARY**

The \$108,884 budgeted is included in the Road Improvement Program budget (See S. 1 & S. 2).

ACCT #	REVENUES	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/17 REQUESTED	2016/17 RECOMMENDED	2016/17 ADOPTED	2016/17 DOLLAR	2016/17 PERCENT
					TOWN MANAGER	TOWN COUNCIL		INCREASE/ (DECREASE)	INCREASE/ -DECREASE
43363	Intergovernmental	\$108,884	\$108,969	\$108,969	\$108,884			(\$85)	-0.08%
	<b>TOTAL REVENUES</b>	<b>\$108,884</b>	<b>\$108,969</b>	<b>\$108,969</b>	<b>\$108,884</b>			<b>(\$85)</b>	<b>-0.08%</b>
<b>ACCT #</b>	<b>EXPENDITURES</b>								
	Capital Improvements:								
Various	Public works	\$114,326	\$108,969	\$108,969	\$108,884			(\$85)	-0.08%
	<b>TOTAL EXPENDITURES</b>	<b>\$114,326</b>	<b>\$108,969</b>	<b>\$108,969</b>	<b>\$108,884</b>			<b>(\$85)</b>	<b>-0.08%</b>

Town of Avon  
Town Manager's Budget Summary  
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
11 LOCAL CAPITAL IMPRO										
8501 CAPITAL IMPROV PR										
SERVICES & SUPPLIES										
CONTRACTUAL SERV & PRINTING	108,884	108,969	0	108,969	108,969	108,884	0	0	-85	-0.08
<u>_Total_ SERVICES &amp; SUPPLIES</u>	<u>108,884</u>	<u>108,969</u>	<u>0</u>	<u>108,969</u>	<u>108,969</u>	<u>108,884</u>	<u>0</u>	<u>0</u>	<u>-85</u>	<u>0</u>
<u>_Total_ 8501 CAPITAL IMPROV PROJ, FACILIT</u>	<u>108,884</u>	<u>108,969</u>	<u>0</u>	<u>108,969</u>	<u>108,969</u>	<u>108,884</u>	<u>0</u>	<u>0</u>	<u>-85</u>	<u>0</u>
<u>_Total_ 11 LOCAL CAPITAL IMPROVEMENT PROG</u>	<u>108,884</u>	<u>108,969</u>	<u>0</u>	<u>108,969</u>	<u>108,969</u>	<u>108,884</u>	<u>0</u>	<u>0</u>	<u>-85</u>	<u>0</u>

Town of Avon  
Town Manager's Budget Detail  
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
11-8501-52189	SERVICES - OTHER	108,884	108,969	0	108,969	108,969	108,884	0	0	-85	-0.08
For Road Maintenance \$108,884 is budgeted in this account; \$466,728 is budgeted in 02-4831-53003; \$279,390 is budgeted in 02-4831-53083; and \$198,535 is budgeted in 08-4831-53003											
<u>Total_OPERATING TRANSFER-CIFA</u>		<u>108,884</u>	<u>108,969</u>	<u>0</u>	<u>108,969</u>	<u>108,969</u>	<u>108,884</u>	<u>0</u>	<u>0</u>	<u>-85</u>	<u>0</u>
<u>Total_8501 CAPITAL IMPROV PROJ, FACIL</u>		<u>108,884</u>	<u>108,969</u>	<u>0</u>	<u>108,969</u>	<u>108,969</u>	<u>108,884</u>	<u>0</u>	<u>0</u>	<u>-85</u>	<u>0</u>
<u>Total_11 LOCAL CAPITAL IMPROVEMENT</u>		<u>108,884</u>	<u>108,969</u>	<u>0</u>	<u>108,969</u>	<u>108,969</u>	<u>108,884</u>	<u>0</u>	<u>0</u>	<u>-85</u>	<u>0</u>





**TOWN OF AVON  
SPECIAL REVENUE FUND  
FISCAL YEAR 2016/2017**

**NAME OF FUND:** Fisher Meadows/Fisher Old Farms  
**FUND TYPE:** Special Revenue Fund (12)  
**PURPOSE:** For Conservation, Farming, Recreation, Open Space and Uses Incidental to Fisher Meadows and the Fisher Old Farms Properties

The Fisher Meadows/Fisher Old Farms Special Revenue Fund is established for the purposes of and dedicated to the uses of conservation, farming, recreation, and open space in accordance with the deeds, agreements, and grant requirements of the Fisher Family and the State of Connecticut. Funds may be used for the acquisition of open space abutting or adjacent to the existing properties, improvements, operations or maintenance of Fisher Meadows and the Fisher Old Farms Property. Additions to this fund may be made through interest earned through principal, net proceeds from the sale of any gravel, mineral matter, timber or crops from these premises, land lease funds or fees adopted by the Town for the use of these premises and donations. Such proceeds shall be invested separately where the income and principal shall be restricted for the above-mentioned purposes.

In fiscal year 2002/2003, a Fisher Meadows Agreement payment was made in the amount of \$32,500, of which \$22,500 was for land replacement fee balance and two (2) \$5,000 payments for demand charges. These payments were made in compliance with the "Fisher Meadows Agreement between the Town and Avon Water Company." Additional revenues of \$86 reflect interest earnings on the \$32,500. The fiscal year 2003/2004 revenues in the amount of \$5,239 reflect interest earnings of \$239 and \$5,000 demand charge. The fiscal year 2004/2005 revenues in the amount of \$5,739 reflect interest earnings of \$739 and \$5,000 demand charge.

In fiscal year 2005/2006, revenue activity reflects \$2,101 interest earnings and payments made by the Avon Water Company in the amount of \$20,979. Supplemental Appropriations were approved for the Recreation Facility Master Plan in the amount of \$15,000 and Use of Undesignated Fund Balance and Supplemental Appropriations for a total of \$7,105 for a backup pump for the Fisher Meadows irrigation system. Payments in fiscal year 2006/2007 reflect \$6,366 from Avon Water Company and \$2,795 in interest income. Fiscal year 2007/2008 reflects interest earnings of \$2,559, Avon Water Company payments of \$56,246, and Use of Undesignated Fund Balance for a pump at Fisher Meadows in the amount of \$6,561. Fiscal year 2008/2009 reflects interest earnings of \$1,091, Avon Water Company payments of \$45,953, and Use of Undesignated Fund Balance for work at Fisher Meadows in the amount of \$28,000. Fiscal year 2009/2010 reflects interest earnings of \$313 and Avon Water Company payments of \$35,545. Fiscal year 2010/2011 reflects interest earnings of \$230, Avon Water Company payments of \$26,236, and Use of Undesignated Fund Balance for work at Fisher Meadows in the amount of \$85,925. Fiscal year 2011/2012 reflects interest earnings of \$26 and Avon Water Company payments of \$39,973.

**References:**

- Deed dated December 23, 1976 to the Town from Fisher Family
- Affidavit dated December 12, 1980 affirming farming acreage (41.3 acres)
- Affidavit dated March 17, 1997 regarding Use of Property by Avon Water Company for wells
- Affidavit dated March 26, 1999 affirming relocation of 19.8 acres of farming rights
- Agreement dated April 11, 2002 concerning the Purchase and Sale of Fisher Old Farms property to the Town of Avon
- Deed dated August 20, 2002 to the Town from Fisher Farms Properties (Fisher Old Farms Property)
- Agreement dated November 13, 2002 between the State of Connecticut and the Town of Avon and Old Farms Property
- Lease Agreement date January 8, 2003 with Simmons Family Farms for use of property from January 1, 2004 – December 31, 2008, extended to 12/31/13
- Fund Approved by the Town Council on April 3, 2003.
- Fund Approved by the Board of Finance on April 15, 2003
- Lease Agreement with Dan Logue signed January 2, 2014 for property located on east side of Tillotson Road and to the north of Fisher Meadows, effective until December 31, 2018.
- Lease agreement with Rodger and Isabelle Phillips signed December 13, 2013 for property located on west side of Tillotson Road, effective until September 30, 2018.

**FISHER MEADOWS SPECIAL REVENUE FUND**  
**(FUND 12)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended**  
**June 30, 2015**

REVENUES:

Investment income.....	\$30
Other local revenues.....	<u>69,355</u>

TOTAL REVENUES.....	<u>69,385</u>
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EXPENDITURES:

Recreation & Parks	-
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TOTAL EXPENDITURES.....	-
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EXCESS OF REVENUES OVER

EXPENDITURES.....	69,385
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OTHER FINANCING SOURCES (USES):

Operating transfers in.....	<u>-</u>
Operating transfers out.....	<u>-</u>

NET OTHER FINANCING SOURCES (USES).....	-
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EXCESS OF REVENUES AND OTHER FINANCING  
SOURCES OVER EXPENDITURES AND OTHER  
FINANCING USES.....

69,385

FUND BALANCE JULY 1, 2014.....	275,270
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FUND BALANCE JUNE 30, 2015.....	<u>\$344,655</u>
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**TOWN OF AVON  
STATE AND FEDERAL EDUCATION GRANTS  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2016/2017**

**NAME OF FUND:** State and Federal Education Grants Fund (13)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

To account for State and Federal education prepayment grants. These funds and their amounts are determined by the Board of Education. Included in the 2016/2017 requested amount is the Superintendent's proposed budget.

ACCT #	REVENUES	2014/15	2015/16	2015/16	2016/17 REQUESTED TOWN MANAGER	2016/17 RECOMMENDED TOWN COUNCIL	2016/17 ADOPTED	2016/17 DOLLAR INCREASE/ (DECREASE)	2016/17 PERCENT INCREASE/ -DECREASE
		ACTUAL	BUDGETED	ESTIMATED					
	Intergovernmental:								
	Special Education -								
43343	Prepaid State & Federal Grants	\$1,169,470	\$1,146,944	\$1,146,944	\$925,386			(\$221,558)	-19.32%
	<b>TOTAL REVENUES</b>	<u>\$1,169,470</u>	<u>\$1,146,944</u>	<u>\$1,146,944</u>	<u>\$925,386</u>			<u>(\$221,558)</u>	<u>-19.32%</u>
ACCT #	EXPENDITURES	2014/15	2015/16	2015/16	2016/17 REQUESTED TOWN MANAGER	2016/17 RECOMMENDED TOWN COUNCIL	2016/17 ADOPTED	2016/17 DOLLAR INCREASE/ (DECREASE)	2016/17 PERCENT INCREASE/ -DECREASE
		ACTUAL	BUDGETED	ESTIMATED					
	Board of Education:								
	Instruction and Special:								
59200	Program Expenditures	\$1,174,065	\$1,146,944	\$1,146,944	\$925,386			(\$221,558)	-19.32%
	<b>TOTAL EXPENDITURES</b>	<u>\$1,174,065</u>	<u>\$1,146,944</u>	<u>\$1,146,944</u>	<u>\$925,386</u>			<u>(\$221,558)</u>	<u>-19.32%</u>

Town of Avon  
Town Manager's Budget Summary  
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
13 STATE & FEDERAL ED.										
9401 BOARD OF EDUCATIO										
MISCELLANEOUS										
	1,174,065	1,146,944	435,567	1,146,944	925,386	925,386	0	0	-221,558	-19.32
<u>Total MISCELLANEOUS</u>	<u>1,174,065</u>	<u>1,146,944</u>	<u>435,567</u>	<u>1,146,944</u>	<u>925,386</u>	<u>925,386</u>	<u>0</u>	<u>0</u>	<u>-221,558</u>	<u>-19</u>
<u>Total 9401 BOARD OF EDUCATION</u>	<u>1,174,065</u>	<u>1,146,944</u>	<u>435,567</u>	<u>1,146,944</u>	<u>925,386</u>	<u>925,386</u>	<u>0</u>	<u>0</u>	<u>-221,558</u>	<u>-19</u>
<u>Total 13 STATE &amp; FEDERAL ED. GRANTS</u>	<u>1,174,065</u>	<u>1,146,944</u>	<u>435,567</u>	<u>1,146,944</u>	<u>925,386</u>	<u>925,386</u>	<u>0</u>	<u>0</u>	<u>-221,558</u>	<u>-19</u>

Town of Avon  
Town Manager's Budget Detail  
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
13-9401-59200	EDUCATION GRANT PROGRAMS	1,174,065	1,146,944	435,567	1,146,944	925,386	925,386	0	0	-221,558	-19.32
	<u>_Total_ BOARD OF EDUCATION</u>	<u>1,174,065</u>	<u>1,146,944</u>	<u>435,567</u>	<u>1,146,944</u>	<u>925,386</u>	<u>925,386</u>	<u>0</u>	<u>0</u>	<u>-221,558</u>	<u>-19</u>
	<u>_Total_ 9401 BOARD OF EDUCATION</u>	<u>1,174,065</u>	<u>1,146,944</u>	<u>435,567</u>	<u>1,146,944</u>	<u>925,386</u>	<u>925,386</u>	<u>0</u>	<u>0</u>	<u>-221,558</u>	<u>-19</u>
	<u>_Total_ 13 STATE &amp; FEDERAL ED. GRANTS</u>	<u>1,174,065</u>	<u>1,146,944</u>	<u>435,567</u>	<u>1,146,944</u>	<u>925,386</u>	<u>925,386</u>	<u>0</u>	<u>0</u>	<u>-221,558</u>	<u>-19</u>

**AVON BOARD OF EDUCATION  
FEDERAL/STATE GRANTS/OTHER REVENUES  
2014/2015 – 2015/2016 – 2016/2017**

Title II Part A Teachers	\$	33,466	\$	33,466	\$	32,000
IDEA 611 Part B		474,420		523,000		523,000
Adult Education Cooperative		2,028		1,987		2,010
Title I Improving Basic Programs		207,952		218,000		120,000
Preschool-IDEA 619		25,708		75,537		15,537
Carl Perkins		-		24,114		24,114
SHEF Settlement		301,550		191,325		201,550
ARRA IDEA Part B		-		-		-
Title III		-		8,000		7,175
Ed. Programs Grants		74,346		21,515		-
Open Choice Support		50,000		50,000		-
Avon Education Foundation		-		-		-
<b>Subtotal Federal and State Grants</b>	<b>\$</b>	<b>1,169,470</b>	<b>\$</b>	<b>1,146,944</b>	<b>\$</b>	<b>925,386</b>

**TUITION REVENUES (General Fund 01)**

Pre-K Program	\$	29,115	\$	38,620	\$	38,620
Special Education Tuition		635,070		497,831		475,000
<b>Subtotal Tuition Revenues</b>	<b>\$</b>	<b>664,185</b>	<b>\$</b>	<b>536,451</b>	<b>\$</b>	<b>513,620</b>

**OTHER REVENUES**

Intergovernmental Cafeteria BOE (Fund 14)	\$	152,579	\$	166,647	\$	166,977
Food Services (Fund 14)		839,851		952,562		883,339
Bldg. Rentals/Community Use of School(Fund 15)		54,398		56,500		54,000
Athletic Game Receipts/Pay to Play (Fund 01)		213,404		199,816		203,840
CREC Kindergarten (Fund 01)		-		-		-
Open Choice Attendance (Fund 01)		660,000		795,000		795,000
Special Education Excess Costs (Fund 01)		1,761,375		1,181,621		1,190,000
Food Services Rent (Fund 01)		60,848		69,573		30,000
Employee Benefit Contributions (Fund 01)		113,508		130,092		123,376
Unified Program/Team Program (Fund 01)		5,000		4,250		4,250
AHS Parking Fees(Fund 01)		38,000		35,250		35,250
Miscellaneous Receipts (Fund 01)		6,158		14,000		-
Miscellaneous Revenues (Fund 01)		140,143		-		-
BOE Funding School Resource Officer (Fund 01)		-		76,000		66,625
<b>Subtotal Other Revenues</b>	<b>\$</b>	<b>4,045,264</b>	<b>\$</b>	<b>3,681,311</b>	<b>\$</b>	<b>3,552,657</b>

<b>TOTAL REVENUES</b>	<b>\$</b>	<b>5,878,919</b>	<b>\$</b>	<b>5,364,706</b>	<b>\$</b>	<b>4,991,663</b>
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Sources: Board of Education Budgets FY 2014/2015, FY 2015/2016 and FY 2016/2017.

**TOWN OF AVON  
SCHOOL CAFETERIA FUND  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2016/2017**

**NAME OF FUND:** School Cafeteria Fund (14)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

To separately account for the operations of the school cafeteria. The Town's participation in the State-Administered Federal Child Nutrition Program is reported in this fund.

This fund includes all revenues and expenditures of the School Cafeteria system determined by the Board of Education. Included in the 2016/2017 requested amount is the Superintendent's proposed budget.

ACCT. #	REVENUES	2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/17 REQUESTED TOWN MANAGER	2016/17 RECOMMENDED TOWN COUNCIL	2016/17 ADOPTED	2016/17 DOLLAR INCREASE/ (DECREASE)	2016/17 PERCENT INCREASE/ -DECREASE
43481	Charges for Services: Cafeteria Sales	\$796,708	\$952,562	\$952,562	\$883,339			(\$69,223)	-7.27%
43356	Intergovernmental: Cafeteria Grants	195,722	166,647	166,647	166,977			330	0.20%
	TOTAL REVENUES	<u>\$992,430</u>	<u>\$1,119,209</u>	<u>\$1,119,209</u>	<u>\$1,050,316</u>			<u>(\$68,893)</u>	<u>-6.16%</u>
ACCT. #	EXPENDITURES								
59600	Cafeteria Operation: Cafeteria Sales	\$1,047,552	\$1,119,209	\$1,119,209	\$1,050,316			(\$68,893)	-6.16%
	TOTAL EXPENDITURES	<u>\$1,047,552</u>	<u>\$1,119,209</u>	<u>\$1,119,209</u>	<u>\$1,050,316</u>			<u>(\$68,893)</u>	<u>-6.16%</u>

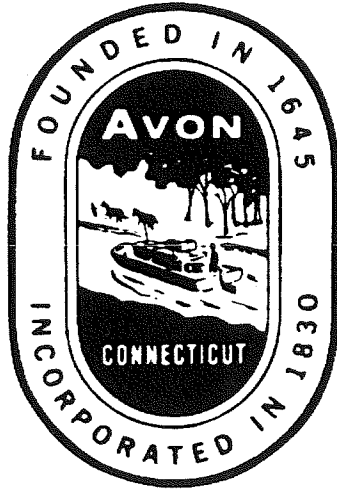


Town of Avon  
Town Manager's Budget Summary  
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
14 SCHOOL CAFETERIA										
9401 BOARD OF EDUCATIO										
MISCELLANEOUS										
	1,047,552	1,119,209	462,683	1,119,209	1,050,316	1,050,316	0	0	-68,893	-6.16
<u>_Total_MISCELLANEOUS</u>	<u>1,047,552</u>	<u>1,119,209</u>	<u>462,683</u>	<u>1,119,209</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>0</u>	<u>0</u>	<u>-68,893</u>	<u>-6</u>
<u>_Total_9401 BOARD OF EDUCATION</u>	<u>1,047,552</u>	<u>1,119,209</u>	<u>462,683</u>	<u>1,119,209</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>0</u>	<u>0</u>	<u>-68,893</u>	<u>-6</u>
<u>_Total_14 SCHOOL CAFETERIA</u>	<u>1,047,552</u>	<u>1,119,209</u>	<u>462,683</u>	<u>1,119,209</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>0</u>	<u>0</u>	<u>-68,893</u>	<u>-6</u>

Town of Avon  
Town Manager's Budget Detail  
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
14-9401-59600	CAFETERIA	1,047,552	1,119,209	462,683	1,119,209	1,050,316	1,050,316	0	0	-68,893	-6.16
	<u>Total BOARD OF EDUCATION</u>	<u>1,047,552</u>	<u>1,119,209</u>	<u>462,683</u>	<u>1,119,209</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>0</u>	<u>0</u>	<u>-68,893</u>	<u>-6</u>
	<u>Total_9401 BOARD OF EDUCATION</u>	<u>1,047,552</u>	<u>1,119,209</u>	<u>462,683</u>	<u>1,119,209</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>0</u>	<u>0</u>	<u>-68,893</u>	<u>-6</u>
	<u>Total_14 SCHOOL CAFETERIA</u>	<u>1,047,552</u>	<u>1,119,209</u>	<u>462,683</u>	<u>1,119,209</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>0</u>	<u>0</u>	<u>-68,893</u>	<u>-6</u>



**TOWN OF AVON  
USE OF SCHOOL FACILITIES  
SPECIAL REVENUE FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2016/2017**

**NAME OF FUND:** Use of School Facilities (15)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION**

This fund is used to offset the expenditures incurred for maintenance, personnel, and utilities when school facilities are open after school hours for use by outside organizations.

**PROGRAM COMMENTARY**

The establishment of this fund was approved by the Town Council on December 1, 1997 and the Board of Finance on December 22, 1997. Included in the 2016/2017 requested amount is the Superintendent's proposed budget.

	2012/2013	2013/2014	2014/2015	Estimated 2015/2016	Projected 2016/2017
<b>Number of Rentals Per School Facility:</b>					
Avon High School	6	6	6	6	6
Avon Middle School	5	4	4	4	4
Thompson Brook School	2	4	4	4	4
Roaring Brook School	2	4	5	5	5
Pine Grove School	4	3	3	3	3
<b>Totals</b>	<b>19</b>	<b>21</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>Hours of Usage Per School Facility:</b>					
Avon High School	109	176	175	175	175
Avon Middle School	163	216	200	200	200
Thompson Brook School	241.5	253	225	225	225
Roaring Brook School	93.5	56	95	95	95
Pine Grove School	836	76	75	75	75
<b>Totals</b>	<b>1,443</b>	<b>777</b>	<b>770</b>	<b>770</b>	<b>770</b>

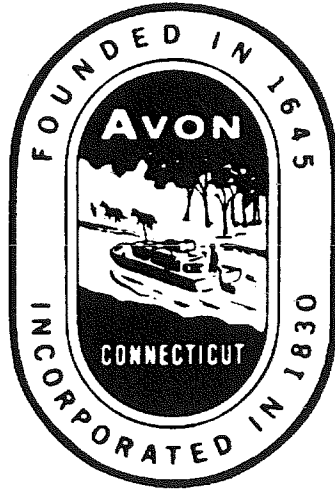
		2014/15 ACTUAL	2015/16 BUDGETED	2015/16 ESTIMATED	2016/17 REQUESTED TOWN MANAGER	2016/17 RECOMMENDED TOWN COUNCIL	2016/17 ADOPTED	2016/17 DOLLAR INCREASE/ (DECREASE)	2016/17 PERCENT INCREASE/ -DECREASE
<b>ACCT # REVENUES</b>									
43619	Other Local Revenues: Rents & Reimbursements	\$54,398	\$56,500	\$56,500	\$54,000			(\$2,500)	4.42%
	<b>TOTAL REVENUES</b>	<b>\$54,398</b>	<b>\$56,500</b>	<b>\$56,500</b>	<b>\$54,000</b>			<b>(\$2,500)</b>	<b>4.42%</b>
<b>ACCT # EXPENDITURES</b>									
	Education:								
52185	Personnel	\$23,000	\$56,500	\$56,500	\$54,000			(\$2,500)	4.42%
	<b>TOTAL EXPENDITURES</b>	<b>\$23,000</b>	<b>\$56,500</b>	<b>\$56,500</b>	<b>\$54,000</b>			<b>(\$2,500)</b>	<b>4.42%</b>

Town of Avon  
Town Manager's Budget Summary  
Fiscal Year 2016/2017

<u>Account and Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
9401 BOARD OF EDUCATIO										
SERVICES & SUPPLIES										
CONTRACTUAL SERV & PRINTING	23,000	56,500	30,040	56,500	54,000	54,000	0	0	-2,500	-4.42
<u>_Total_SERVICES &amp; SUPPLIES</u>	<u>23,000</u>	<u>56,500</u>	<u>30,040</u>	<u>56,500</u>	<u>54,000</u>	<u>54,000</u>	<u>0</u>	<u>0</u>	<u>-2,500</u>	<u>-4</u>
<u>_Total_9401 BOARD OF EDUCATION</u>	<u>23,000</u>	<u>56,500</u>	<u>30,040</u>	<u>56,500</u>	<u>54,000</u>	<u>54,000</u>	<u>0</u>	<u>0</u>	<u>-2,500</u>	<u>-4</u>
<u>_Total_15 USE OF SCHOOL FACILITIES</u>	<u>32,900</u>	<u>56,500</u>	<u>30,040</u>	<u>56,500</u>	<u>54,000</u>	<u>54,000</u>	<u>0</u>	<u>0</u>	<u>-2,500</u>	<u>-4</u>

Town of Avon  
Town Manager's Budget Detail  
Fiscal Year 2016/2017

<u>Account#</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Actual YTD</u>	<u>2016 Est. Actual</u>	<u>Department Head</u>	<u>Town Manager</u>	<u>Town Council</u>	<u>Board of Finance</u>	<u>Inc/Dec</u>	<u>%</u>
15-9401-52185	GENERAL SERVICE	23,000	56,500	30,040	56,500	54,000	54,000	0	0	-2,500	-4.42
	<u>Total BOARD OF EDUCATION</u>	<u>23,000</u>	<u>56,500</u>	<u>30,040</u>	<u>56,500</u>	<u>54,000</u>	<u>54,000</u>	<u>0</u>	<u>0</u>	<u>-2,500</u>	<u>-4</u>
	<u>Total 9401 BOARD OF EDUCATION</u>	<u>23,000</u>	<u>56,500</u>	<u>30,040</u>	<u>56,500</u>	<u>54,000</u>	<u>54,000</u>	<u>0</u>	<u>0</u>	<u>-2,500</u>	<u>-4</u>



**TOWN OF AVON  
POST-RETIREMENT EMPLOYEE MEDICAL BENEFIT TRUST FUND  
FISCAL YEAR 2016/2017**

**NAME OF FUND:** Post-Retirement Employee Medical Benefit Reserve Fund (16)

**FUND TYPE:** Special Revenue

**PROGRAM DESCRIPTION:**

This fund was originally created pursuant to the authority granted under Section 7-403a of the Connecticut General Statutes. The purpose of this special revenue fund was to provide funding for the actuarially determined share of the Town of Avon's liability for post-retirement employee medical costs and to fund all or part of such liability on an annual basis using revenues generated by the Trust Fund. The Town shall budget and deposit sufficient funds to the Trust Fund in accordance with the recommendations of the actuary as contained in the actuarial report. Revenues earned from the Trust Fund are to be used to offset annual budgetary obligations of the Town of Avon, which have been incurred in funding the employer's share of employee post-retirement medical costs. Funds shall be invested in accordance with the Town's investment policy and managed by an independent investment manager selected by the Town Council. Costs for management of the fund shall include, but not be limited to, direct administrative, actuarial, and investment management costs, which are to be charged to the Fund. Fund principal shall not be used to fund the liability or the costs of the fund; interest earnings greater than costs incurred by the Town shall accrue to the fund but shall not be used to pay for expanded medical benefits, or reductions in the employee's share of medical expenses, unless authorized by the Town Council.

At the Town Council meeting of June 4, 2009, approval was sought and received to set up a trust fund for other post employment benefits which would allow the Town to invest more aggressively for this liability. The pension investment advisor will make recommendations as to how the money is invested and build strategic targets and allocations based upon the actuarial demographics. The Ad Hoc Pension Investment Advisory Committee reviews the recommendations before approval and implementation. The reserve fund will continue to exist until exhausted with a portion transferred to the trust fund on an annual basis to supplement the budgeted amount. The plan is to phase-in over a period of seven years increasing the contribution so that in the final year of phase-in the annual required contribution would be met.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Postemployment Healthcare Fund</u>
Revenues:	
Refunds & Reimbursements	\$30,842
Investment Income (loss)	<u>34,734</u>
Total Revenues	65,576
Expenditures:	
General Government	<u>107,126</u>
Total Expenditures	107,126
Excess (Deficiency) of Revenues Over Expenditures	(41,550)
Net Changes in Fund Balance	
Fund Balance at Beginning of Year	<u>841,336</u>
Fund Balance at End of Year	<u>\$799,786</u>